

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

ADMINISTRATIVE PROCEDURES

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SUBJECT: ACCOUNTING

CHAPTER TITLE: MISCELLANEOUS RATES

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Effective: 7/16/98

SECTION A PAYROLL ADDITIVE RATES

SECTION B HOURLY WAGE CALCULATION OF SALARIED PERSONNEL

SECTION A  
Effective: 7/1/2009

DOT AGENCY PAYROLL ADDITIVE RATES	PERMANENT EMPLOYEES			TEMPORARY EMPLOYEES	
	Regular Payroll	Overtime		Regular	Overtime
		Under*	Over**		
DIVISION OF HIGHWAYS	82.20%	26.82%	20.62%	13.98%	13.34%

\* Employee Gross Monthly Salary is **Under** \$8,900.00 or Hourly Rate is **Under** \$51.35

\*\* Employee Gross Monthly Salary is **Over** \$8,900.00 or Hourly Rate is **Over** \$51.35

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SECTION B  
Effective: 7/01/2009

Whenever a salaried employee's hourly wage must be calculated, the following guidelines will be observed.

1. Calculate **Regular** hourly wage rates based upon the number of hours of the applicable (half-month) pay period. A pay period may consist of either 80, 88 or 96 regular hours.

**Regular Hourly**

**Wage Rate** =  $\frac{1}{2}$  the monthly salary  $\div$  No. of pay period regular hours

Example:  $.5 \times \$2,000.00 \div 80 = \$12.50$  - Rounded to \$12.50

2. Calculate **Overtime** hourly wage rates based upon the average number of work hours per month. The average monthly work hours is 173.33.

**Time & a Half**

**Overtime Hourly**

**Wage Rate** =  $1 \frac{1}{2} \times$  monthly salary  $\div$  Avg. No. of work hours per mo.

Example:  $1.5 \times \$2,000.00 \div 173.33 = \$17.308$  - Rounded to \$17.31

**Straight Time**

**Overtime Hourly**

**Wage Rate** = the monthly salary  $\div$  Avg. No. of work hours per mo.

Example:  $\$2,000.00 \div 173.33 = \$11.539$  - Rounded to \$11.54

3. Calculate **Regular** and **Overtime** hourly wage rates including **Payroll Additive** by multiplying the calculated hourly wage rate by One plus the decimal equivalent of the current additive percentage.

**Regular Hourly**

**Wage Rate**

**Plus Additive** = Hourly Wage Rate  $\times 1 +$  the Add. Rate % (in decimal)

Example:  $\$12.50 \times 1.8220 = \$22.775$  - Rounded to \$22.78

**Overtime Hourly**

**Wage Rate** = Overtime Hourly Wage Rate  $\times 1 +$  the Add. Rate (decimal)

Example:  $\$17.31 \times 1.2682 = \$21.953$  - Rounded to \$21.95